US Treasury Department

Industry Circular

Internal Revenue Service
Alcohol and Tobacco Tax Division
Washington, D.C. 20224

Industry Circular No. 68-34

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BRIX SACCHAROMETERS

Proprietors of distilled spirits plants,
and others concerned:

Purpose. This circular is issued to give you advance information about certain provisions of proposed regulations which would implement Public Law 90-630, and which could require you to provide Brix saccharometers for gauging spirits having a solids content higher than that of spirits presently authorized to be entered into storage in internal revenue bond. The proposed regulations will be published as a notice of proposed rule making in an early issue of the Federal Register.

Background. Section 5232 of the Internal Revenue Code has been amended by Public Law 90-630 to permit the transfer of imported spirits, regardless of proof, in bulk containers from customs custody to bonded premises of a distilled spirits plant without payment of the internal revenue tax. For the first time, imported beverage spirits, which could have a solids content higher than that of domestic spirits ordinarily stored in internal revenue bond, may be deposited in bonded storage facilities and withdrawn therefrom in the same manner as domestic spirits. Since solids obscure the true proof of the spirits, spirits that have a high solids content cannot be gauged for tax determination on the basis of apparent proof (hydrometer and temperature readings); nor can the existing tables in the Gauging Manual be satisfactorily used for the usual wine gallon and proof gallon determinations.

Determination of proof. The proposed regulations would provide that (1) the solids content of imported spirits shall be determined before they are offered for tax determination and withdrawal from internal revenue bond and a report thereof be furnished to the assigned officer, and (2) the tax determination gauge for all spirits would be made on the basis of (a) apparent proof if the solids content of the spirits does not exceed 400 milligrams per 100 milliliters, or (b) apparent proof plus proof obscuration if the solids content of the spirits exceeds 400 milligrams per 100 milliliters but does not exceed 600 milligrams, or (c) true proof if the solids content of the spirits exceeds 600 milligrams per 100 milliliters. In the case of domestic spirits in bond, the experience of the Service indicates that such spirits do not have a solids content in excess of 400 milligrams per 100 milliliters. For that reason, analytical determination of the solids content of domestic spirits is not required and all such spirits will be gauged in bond on the basis of apparent proof.

Determination of quantity. Where spirits contain solids in excess of 600 milligrams per 100 milliliters, the proposed regulations prescribe the following two methods for determining wine gallons per pound of such spirits:

1. Use of a precision hydrometer (as described in 26 CFR 186.22) and thermometer to determine the apparent proof of the spirits (if the specific gravity is not more than 1.0) and then reference to table No. 4 of the Gauging Manual for the wine gallons per pound; or

2. Use of a Brix saccharometer and a thermometer to determine the degrees Brix (if the specific gravity is more than 1.0) and then reference to a new table (table No.9)

to be added to the Gauging Manual for the wine gallon per pound.

The proposed regulations would require that you furnish, for use of the assigned officer, a set of Brix saccharometers in any case where spirits having a specific gravity of 1.0 or more are to be gauged, and such instruments will be retained in the custody of the assigned officer.

Specifications for Brix saccharometers. Brix saccharometers to be furnished by proprietors of distilled spirits plants for use by internal revenue officers shall:

1. Be accurate within the requirements of the National Bureau of Standards;

2. Be in the following designated ranges:

Range A	0 to 10 degrees Brix
Range B	10 to 20 degrees Brix
Range C	20 to 30 degrees Brix;

3. Be marked with "A", "B", or "C", as applicable, to designate the range; and

4. Have their scales subdivided into markings of 0.1 degrees Brix with a minimum spacing of 1 mm. for each 0.1 degree Brix.

The above ranges are not intended to exclude saccharometers covering ranges 0 to 11, 9 to 21, and 19 to 31 degrees Brix if all other specifications are met. A certificate of accuracy by the manufacturer, stating the degree of error and the instrument correction factor, if any, for each instrument must be furnished the assigned officer.

Suppliers of Brix saccharometers. Brix saccharometers may be purchased from most large laboratory houses (e.g., Fisher Scientific; Arthur H. Thomas Co.; E. H. Sargent & Co.; W. H. Curtin, and others). They may also be purchased from a number of manufacturers (e.g., H. B. Instrument Company; Scientific Glass Apparatus Co.; and Taylor Instrument Companies).

Inquiries. Inquiries concerning this circular should refer to its number and be addressed to your Assistant Regional Commissioner, Alcohol and Tobacco Tax.

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